

Integrated Filing (Finance) Ind AS

SPECIALITY RESTAURANTS LIMITED

General Information

Scrip code*	534425
NSE Symbol*	SPECIALITY
MSEI Symbol*	NOTLISTED
ISIN*	INE247M01014
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	12-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	05-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Food Business
Start date of board meeting	12-05-2025
Start time of board meeting	18:30:00
End date of board meeting	12-05-2025
End time of board meeting	19:15:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results - Ind-AS

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.	
1	Income	
	Revenue from operations	10,301.00 43,625.00
	Other income	398.00 1,924.00
	Total income	10,699.00 45,549.00
2	Expenses	
(a)	Cost of materials consumed	3,102.00 13,104.00
(b)	Purchases of stock-in-trade	0.00 0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00 0.00
(d)	Employee benefit expense	2,516.00 9,759.00
(e)	Finance costs	364.00 1,423.00
(f)	Depreciation, depletion and amortisation expense	1,302.00 4,900.00
(g)	Other Expenses	
1	Lease Rent	336.00 1,804.00
2	Other Expenses	2,823.00 11,698.00
	Total other expenses	3,159.00 13,502.00
	Total expenses	10,443.00 42,688.00
3	Total profit before exceptional items and tax	256.00 2,861.00
4	Exceptional items	0.00 0.00
5	Total profit before tax	256.00 2,861.00
6	Tax expense	
7	Current tax	17.00 215.00
8	Deferred tax	27.00 449.00
9	Total tax expenses	44.00 664.00
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00 0.00
11	Net Profit Loss for the period from continuing operations	212.00 2,197.00

12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	212.00	2,197.00
17	Other comprehensive income net of taxes	16.00	67.00
18	Total Comprehensive Income for the period	228.00	2,264.00
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent	239.00	2,172.00
	Total profit or loss, attributable to non-controlling interests	(27.00)	25.00
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent	255.00	2,239.00
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	(27.00)	25.00
21	Details of equity share capital		
	Paid-up equity share capital	4,824.00	4,824.00
	Face value of equity share capital	10.00	10.00
22	Reserves excluding revaluation reserve		27,874.00
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	0.50	4.51
	Diluted earnings (loss) per share from continuing operations	0.50	4.51
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and	0.50	4.51

	discontinued operations		
	Diluted earnings (loss) per share from continuing and discontinued operations	0.50	4.51
24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		

Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Consolidated	Consolidated
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Re-measurement gains/ (losses) on defined benefit plans	(48.00)	(24.00)
Total Amount of items that will not be reclassified to profit and loss	(48.00)	(24.00)
2 Income tax relating to items that will not be reclassified to profit or loss	(12.00)	(6.00)
3 Amount of items that will be reclassified to profit and loss		
1 Exchange differences arising on translating the foreign	52.00	85.00
Total Amount of items that will be reclassified to profit and loss	52.00	85.00
4 Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Assets	
1 Non-current assets	
Property, plant and equipment	21,412.00
Capital work-in-progress	3,200.00
Investment property	0.00
Goodwill	140.00
Other intangible assets	90.00
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	3.00
Trade receivables, non-current	0.00
Loans, non-current	132.00
Other non-current financial assets	3,122.00
Total non-current financial assets	3,257.00
Deferred tax assets (net)	3,011.00
Other non-current assets	1,237.00
Total non-current assets	32,347.00
2 Current assets	
Inventories	829.00
Current financial asset	
Current investments	16,080.00
Trade receivables, current	550.00
Cash and cash equivalents	848.00
Bank balance other than cash and cash equivalents	838.00
Loans, current	67.00
Other current financial assets	660.00
Total current financial assets	19,043.00
Current tax assets (net)	0.00
Other current assets	1,228.00
Total current assets	21,100.00
3 Non-current assets classified as held for sale	443.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	53,890.00
Equity and liabilities	
1 Equity	

	Equity attributable to owners of parent	
	Equity share capital	4,824.00
	Other equity	27,874.00
	Total equity attributable to owners of parent	32,698.00
	Non controlling interest	729.00
	Total equity	33,427.00
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0.00
	Trade payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
	Total Trade payable	0.00
	Other non-current financial liabilities	11,957.00
	Total non-current financial liabilities	11,957.00
	Provisions, non-current	211.00
	Deferred tax liabilities (net)	0.00
	Deferred government grants, Non-current	0.00
	Other non-current liabilities	0.00
	Total non-current liabilities	12,168.00
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	0.00
	Trade payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	65.00
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,835.00
	Total Trade payable	2,900.00
	Other current financial liabilities	4,806.00
	Total current financial liabilities	7,706.00
	Other current liabilities	394.00
	Provisions, current	0.00
	Current tax liabilities (Net)	0.00
	Deferred government grants, Current	0.00
	Total current liabilities	8,100.00
3	Liabilities directly associated with assets in disposal group classified as held for sale	195.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	20,463.00
	Total equity and liabilities	53,890.00
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars	Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Consolidated
Part I	Blue color marked fields are non-mandatory.
1	Statement of cash flows
	Cash flows from used in operating activities
Profit before tax	2,861.00
2	Adjustments for reconcile profit (loss)
Adjustments for finance costs	1,423.00
Adjustments for decrease (increase) in inventories	(61.00)
Adjustments for decrease (increase) in trade receivables, current	196.00
Adjustments for decrease (increase) in trade receivables, non-current	0.00
Adjustments for decrease (increase) in other current assets	(58.00)
Adjustments for decrease (increase) in other non-current assets	0.00
Adjustments for other financial assets, non-current	(218.00)
Adjustments for other financial assets, current	0.00
Adjustments for other bank balances	0.00
Adjustments for increase (decrease) in trade payables, current	146.00
Adjustments for increase (decrease) in trade payables, non-current	0.00
Adjustments for increase (decrease) in other current liabilities	(47.00)
Adjustments for increase (decrease) in other non-current liabilities	0.00
Adjustments for depreciation and amortisation expense	4,899.00
Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	27.00
Adjustments for provisions, current	(82.00)
Adjustments for provisions, non-current	0.00
Adjustments for other financial liabilities, current	(35.00)
Adjustments for other financial liabilities, non-current	0.00
Adjustments for unrealised foreign exchange losses gains	0.00

	Adjustments for dividend income	18.00
	Adjustments for interest income	110.00
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(507.00)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	(521.00)
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	(364.00)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	4,670.00
	Net cash flows from (used in) operations	7,531.00
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	112.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	7,419.00
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	22.00
	Purchase of property, plant and equipment	3,785.00
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

	Proceeds from sales of goodwill	0.00
	Purchase of goodwill	0.00
	Proceeds from biological assets other than bearer plants	0.00
	Purchase of biological assets other than bearer plants	0.00
	Proceeds from government grants	0.00
	Proceeds from sales of other long-term assets	0.00
	Purchase of other long-term assets	0.00
	Cash advances and loans made to other parties	0.00
	Cash receipts from repayment of advances and loans made to other parties	0.00
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
	Dividends received	18.00
	Interest received	82.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	850.00
	Net cash flows from (used in) investing activities	(2,813.00)
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0.00
	Payments from changes in ownership interests in subsidiaries	0.00
	Proceeds from issuing shares	0.00
	Proceeds from issuing other equity instruments	219.00
	Payments to acquire or redeem entity's shares	0.00
	Payments of other equity instruments	0.00
	Proceeds from exercise of stock options	0.00
	Proceeds from issuing debentures notes bonds etc	0.00
	Proceeds from borrowings	0.00
	Repayments of borrowings	0.00
	Payments of lease liabilities	4,686.00
	Dividends paid	482.00
	Interest paid	0.00
	Income taxes paid (refund)	0.00
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) financing activities	(4,949.00)
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	(343.00)

5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	84.00
	Net increase (decrease) in cash and cash equivalents	(259.00)
	Cash and cash equivalents cash flow statement at beginning of period	1,107.00
	Cash and cash equivalents cash flow statement at end of period	848.00

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015:The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Consolidated results		true	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	M/S SINGHI AND CO	true	31-08-2025